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**From:**

**Sent:** Thursday, December 15, 2011 11:11:32 AM

**To:**

**Cc:**

**Subject:** RE: 870-PT Revision

This is addressed in our notice on frequently asked TEFRA questions. See page 10 of the Notice attached. The TMP, as such, generally has no power to bind the entity in which he is the TMP. The TMP provisions only give him certain limited powers related to the other partners.

We look to state law to determine who can act for a state law entity.

Attachment: Chief Counsel Notice 2009-027